

~~(1) The taxpayer shall properly and fully complete Form EFT 001, Electronic Funds Transfer Authorization Agreement, provided by the Department, and return the form to the Department by the date specified by the Department. Pertinent taxpayer information provided with Form EFT 001, Electronic Funds Transfer Authorization Agreement will be recorded by the Department and provided to the Data Collection Center. The information required to be provided with Form EFT 001 includes:~~

- ~~(a) Taxpayer name;~~
- ~~(b) Taxpayer address;~~
- ~~(c) Tax Type;~~
- ~~(d) Tax code/account number;~~
- ~~(e) Contact person name and title~~
- ~~(f) Contact person address~~
- ~~(g) Contact person telephone number~~
- ~~(h) Contact person fax number~~
- ~~(i) Bank name;~~
- ~~(j) Bank address;~~
- ~~(k) Bank transit/routing number ;~~
- ~~(l) Bank account number;~~
- ~~(m) Signature of person authorized to sign checks;~~
- ~~(n) Written Verification from the taxpayer's bank confirming the bank routing and transit number and the bank account number of the taxpayer; and~~
- ~~(o) Other information as is deemed necessary by the Department to administer Act number 91-570.~~

(1) Upon a taxpayer being notified by the Alabama Department of Revenue that taxes, fees or other obligations collected or administered by the department must be paid electronically, the taxpayer shall register with the Department prior to making the required electronic payments, except for those taxpayers subject to paragraphs (a) and (b) below that make ACH Debit Method payments. Taxpayers subject to paragraphs (a) and (b) below that make ACH Credit Method Payments shall register with the Department prior to making electronic payments.

(a) Taxpayers are required to file certain state and local business tax returns electronically through the Department's Paperless Filing and Payment System (see Department of Revenue Regulation Number 810-1-6-.12, Taxes Required to be Filed Electronically). Taxpayers required to file certain tax returns electronically must make ACH Debit Method payments electronically through the Department's Paperless Filing and Payment System. No pre-registration is required with the Department to make an EFT ACH Debit Method payment through the Paperless Filing and Payment System.

(b) Taxpayers required to remit Alabama Withholding Tax in accordance with §40-18-71, Code of Alabama 1975, may also use the Department's Internet-based Paperless Filing and Payment System to file the required tax returns. Department of Revenue Regulation Number 810-3-

74-.01, Withholding Returns and Payments, requires that taxpayers filing the withholding tax returns electronically must also make the payments electronically. Taxpayers required to make electronic payments for Alabama Withholding Tax must make ACH Debit Method payments electronically through the Department's Paperless Filing and Payment System. No pre-registration is required with the Department to make an EFT ACH Debit Method payment through the Paperless Filing and Payment System.

(c) All other taxpayers not subject to paragraphs (a) and (b) above that are required by these rules to make electronic payments shall complete and file Alabama Form EFT 001, Electronic Funds Transfer Authorization Agreement, with the Department's EFT Unit. The information required to be provided with Form EFT 001 includes:

1. Taxpayer name;
2. Taxpayer address;
3. Tax Type;
4. Tax code/account number;
5. Contact person-name and title
6. Contact person-address
7. Contact person-telephone number
8. Contact person-fax number
9. Payment method
10. Other information as is deemed necessary by the Department to administer Act number 06-552.
11. Additional items of information is required if the ACH-Debit payment method is elected.
 - (i) Bank name,
 - (ii) Bank address,
 - (iii) Bank routing and transit number,
 - (iv) Bank account number,
 - (v) The signature of the person authorized to sign checks on the bank account,

(vi) Written verification from the taxpayer's bank confirming the bank routing and transit number and the taxpayer's bank account number.

12. A letter of justification must be attached if the ACH Credit payment method is elected.

(2) Upon receipt of taxpayer information from the Department, the Data Collection Center shall assign a confidential taxpayer identification number to the taxpayer which will be used by the taxpayer to communicate payment information to the Data Collection Center. The identification number shall be provided to the taxpayer at least 30 days prior to the date the first required payment is due under the EFT program.

(3) A taxpayer must provide at least a 30 day written notice of any change of information required by Form EFT 001, **Electronic Funds Transfer Authorization Agreement**, by submitting a revised Form EFT 001 to the Department.

(4) The Department prescribes Form EFT 001, **Electronic Funds Transfer Authorization Agreement, dated August, 1991**, as the form to be used for the purposes of this chapter and hereby incorporates this form by reference. Copies of this form may be obtained without cost by written request to the Alabama Department of Revenue, EFT Unit, P.O. Box 327950, Montgomery, Alabama 36132-7950, **or may be obtained from the Department's website www.revenue.alabama.gov.**

(5) The Data Collection Center and its employees shall be bound by the same confidentiality requirements as the Department under the **Code of Alabama 1975**, as amended.

Author: **Donna Joyner, Ed Cutter and Michael E. Mason**

Authority: **Act No.91-570—Act No. 06-552**

History: Filed with LRS September 19, 1991, effective January 10, 1992.